

**Prince George's County Public Schools
Internal Audit Department Action Plan
School/Office: Bowie HS**

JK 1/22/19

PBC

Response Date: January 15, 2019

	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2019.01 Delinquent Deposits</u>	The principal should make a concerted effort to identify new strategies to establish effective controls over staff's remittance of funds to the bookkeepers. This should include clear and documented instructions to new and returning staff. Communication between the principal and recordkeeping staff should be improved to enhance enforcement, consistency and effectiveness of the internal controls.	Partially Concur	<ul style="list-style-type: none"> The Principal and Bookkeeper provide a written document, address staff at Pre-Service Week and subsequent Staff Meetings. The Staff meeting rolling agendas provide monthly financial updates and information. The staff members mentioned as the example have been provided letters of reprimand and internal controls have been updated Limit the number of fundraisers per month. Develop a MTF log for deposits, monitor daily deposits are due at specific time. Note on MTF if unavoidable incidents prevents a deposit to 	SY 18-19	Implemented

Principal Signature Robynne W. Prince

Date 1/15/19

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provide monthly checks.

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2.	<u>2019.02</u> <u>Inadequate</u> <u>Approval of</u> <u>Disbursements</u>	The principal should cease the practice of verbally approving expenditures and immediately enforce the requirements for written pre-approval of all purchases. The principal and recordkeeping staff should continue to provide training to staff members to ensure compliance with the requirement for approval of expenditures. Staff should held accountable for compliance.	Partially Concur	<ul style="list-style-type: none"> • Share information with staff monthly about disbursement procedures. • Monthly reports given to sponsors. • Note: Checks will not be disbursed if the process has not been followed. 	SY 18-19	Implemented
3.	<u>2019.03</u> <u>Delinquent</u> <u>Payments</u>	The principal and recordkeeping staff should stay diligent to ensure that all invoices are paid timely. Specifically, effective enforcement of purchase pre-approval controls will increase the principal and recordkeeping staff's awareness of upcoming and outstanding vendor invoices.	Partially Concur	<ul style="list-style-type: none"> • The bookkeeper will ensure that all invoices are paid in a timely manner. • Staff will be provided information regarding the process for timely submission of all invoices. • The Principal will meet with the bookkeeper monthly to review records for submission of invoices, receipts and transactions. • Remind staff at various meetings about procedures. • Require staff to turn in the packing slip to Bookkeeper when product arrives. • Bookkeeper attaches check 	SY 18-19	Implemented

Principal Signature _____

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				request to the bill.		
4.	<u>2019.04 End-of-Year Monetary Transmittal Form Procedures Not Followed</u>	The principal should ensure that financial close-out activities are completed for all exiting staff members, to include collections of MTF envelopes.	Partially Concur	<ul style="list-style-type: none"> The principal will implement a twice per year collection that allows any irregularities to be detected and resolved. The first MTF collection and check off will be the week of February 4-6 2019. The collection of MTF forms is a part of staff exit procedures each year. 	SY 18-19	Implemented
5.	<u>2019.05 School Facilities Used by Outside Organization Without a Permit</u>	<p>The principal, in coordination with the Athletic Director, and Building Services, should ensure that funds received from the outside organization are remitted to Building Services promptly.</p> <p>Further, the Principal and Athletic Director should ensure that the school's facilities are only used by organizations that have properly complied with Administrative Procedure 1330, After School Use of Facilities. The Principal should contact Building Services regarding remission of \$1,937.00 that was collected for facility use.</p> <p>The principal should hold the Athletic Director accountable for compliance and be directed to cease providing instructions to outside organizations that circumvent Board Policies</p>	Concur	<ul style="list-style-type: none"> All activities/events for facilities usage will be managed through School Dude only. 	SY 18-19	Implemented

Principal Signature *Rhyanne W. Prince*
Date 1/15/19

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		and Procedures.				
6.	<u>2019.06 Club Budgets Not Developed</u>	The principal and recordkeeping staff should familiarize themselves with the requirements for club budgeting, and establish a process to ensure compliance.	Non Concur	<ul style="list-style-type: none"> • <u>This is a new finding and has never been addressed in prior audits (SY 16-17 and 17-18).</u> • After the audit review the faculty/staff was advised of the process for compliance and given a request to receive budgets as a part of the documentation provided for approval. ***In the past, only the senior class was to provide a yearly budget. • All clubs will be given a budget template at the beginning of year. 	SY 18-19	Implemented SY 18-19 after Audit Review
7.	<u>2019.07 Vending Machines Operating in Competition with Food and Nutrition Services</u>	The principal should review Administrative Procedure 0116, Health and Wellness and ensure that the school's vending machine operating hours are in compliance. The principal should contact the vendor and inform them that they must comply with this procedure to continue vending machine operations at the school. Further consultation regarding this policy should be conducted with Food and Nutrition Services, if necessary.	Partially Concur	<ul style="list-style-type: none"> • Continued use of a timer during breakfast/lunch hours allows for the vending machines to be inoperable during those times. 	SY 18-19	Implemented SY 18-19

Principal Signature _____

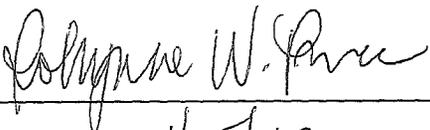
Kathryn W. Prince

Date _____

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8.	<u>2019.08</u> <u>Management</u> <u>Oversight</u>	The principal should carefully review the policies and procedures as defined in the APM and develop effective internal controls that are consistently enforced to ensure compliance. The principal should be consistently involved in the daily operations as it relates to the administration of the school's resources.	Partially Concur	Incorporate the following five basic principles into the school's structure and its policies and procedures: <ul style="list-style-type: none"> • Clearly defined lines of authority and responsibility • Segregation of duties • Maintenance of adequate documents and records • Limited access to assets • Independent checks on performance 	SY 18-19	Implemented SY 18-19
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Principal Signature 
Date 1/15/19